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9
10 UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14 OMAR G. FIRESTONE, Individually,
as Statutory Executor of the Estate of
15 Ghaida M. Firestone, as co-Trustee of
the Ghaida M. Firestone Living Trust,
16 and as Beneficial Transferee of the
Ghaida M. Firestone Living Trust;

17 MARTA E. FIRESTONE, a/k/a Marta
18 E. Quijada, Individually, as trustee of
the Firestone Irrevocable Trust, and as
19 a transferee of Omar G. Firestone;

20 ENRIQUE QUIJADA, individually
and as a transferee of a transferee of
21 Omar G. Firestone;

22 LEILA A. FIRESTONE, individually
and as a transferee of Omar G.
23 Firestone;
Defendants.

Case No. '19CV0003 DMS KSC

COMPLAINT

1 Plaintiff, the United States of America, by and through undersigned counsel,
2 complains and alleges as follows:

3 1. The United States of America brings this action in part to obtain a money
4 judgment pursuant to 26 U.S.C. § 6324(a) for the federal estate tax of the Estate of
5 Ghaida M. Firestone (“Estate”) for \$2,537,554.26 as of April 2, 2018, in unpaid estate
6 taxes, penalties and interest.

7 2. The defendants, Omar G. Firestone and Marta E. Firestone have engaged in
8 a number of transfers of assets available to collect the unpaid federal estate tax liability,
9 and the United States files this action seeking to unwind these transfers, which are
10 voidable under California law, and to collect against assets subject to either the estate tax
11 lien, 26 U.S.C § 6324(a)(1), or the “like lien” provided under 26 U.S.C. § 6324(a)(2).

12 3. The United States also seeks money judgments against defendants Omar G.
13 Firestone, Marta E. Firestone, Leila Firestone, and Enrique Quijada for their liability
14 arising out of such unpaid estate taxes under 26 U.S.C. §§ 2203, 6324, and/or California
15 law.

16 4. Additionally, the United States seeks to foreclose its estate tax liens against
17 assets encumbered by the estate tax lien provided under 26 U.S.C § 6324(a)(1), and
18 property acquired by the defendants to this action which would be subject to the “like
19 lien” provided under 26 U.S.C. § 6324(a)(2), including the foreclosure of real property
20 located in Chula Vista, California, obtaining writs of attachment related to certain
21 financial accounts with funds traceable to assets of the Estate, and obtain an order
22 repatriating assets to the extent necessary to satisfy any money judgment entered by the
23 Court.

24 5. This civil action is commenced pursuant to 26 U.S.C. §§ 7401, 7402, 7403

1 and 7404 at the direction of a delegate of the Attorney General of the United States, and
2 at the request and with the authorization of the Chief Counsel of the Internal Revenue
3 Service, a delegate of the Secretary of the Treasury of the United States.

4 6. Jurisdiction over this action is conferred on this Court by 28 U.S.C. §§ 1340
5 and 1345, and 26 U.S.C. § 7402.

6 7. Venue is proper in this judicial district pursuant to 28 U.S.C. §§ 1391(b) and
7 1396, because the real property at issue is within this district, a substantial portion of the
8 events giving rise to the claims in this action occurred in this district, and proceeds of the
9 Estate were distributed within this judicial district. Furthermore, defendants Omar G.
10 Firestone, Marta E. Firestone, and Enrique Quijada reside within this district.

11 **IDENTIFICATION OF THE DEFENDANTS**

12 8. Defendant Omar G. Firestone (hereafter “Omar”) is a son of Ghaida M.
13 Firestone (“Ghaida”), a co-executor of the Estate, and a trustee of the Ghaida M.
14 Firestone Living Trust (“Ghaida Living Trust”). He is also a transferee of certain assets
15 distributed to him from the Estate through the Ghaida Living Trust, and/or otherwise
16 received, on the date of Ghaida’s death, property that was includible in Ghaida’s gross
17 estate. Omar is sued in his representative capacity as the statutory executor of the Estate
18 under 26 U.S.C. §§ 2002 and 2203. Omar is also sued in his individual capacity for
19 personal liability under 26 U.S.C. § 6324(a)(2) for amounts he held as co-Trustee of the
20 Ghaida Living Trust on the date of Ghaida’s death. Finally, Omar is named as a
21 defendant because he may claim an interest in the property upon which the United States
22 seeks to enforce its lien.

23 9. Defendant Marta E. Firestone, a/k/a Marta E. Quijada, (hereafter, “Marta”)
24 is named as a defendant in this action as a (i) party to transfers that are voidable under

California law, (ii) trustee of numerous trusts that held or presently hold assets traceable to the Estate, including the Firestone Living Trust (Omar and Marta's living trust established June 2, 2009), and the Firestone Irrevocable Trust (established by Marta on February 23, 2015), and as a (iii) recipient of property traceable to the Estate. At the time of Ghaida's death, Marta was married to Omar and was the decedent's daughter-in-law.

10. Defendant Enrique Quijada, Marta's father (i.e. Omar's father-in-law) is named as a defendant as a(n) (i) recipient of property traceable to the Estate; (ii) nominee of Marta and/or Omar; (iii) transferee of Marta and/or Omar; (iv) individual who may claim an interest in real property at issue in this action; and (v) recipient of transfers that are voidable under California law.

11. Defendant Leila Firestone, Omar and Marta's daughter (Ghaida's granddaughter) is named as a defendant as a (i) transferee of Omar and/or Marta, (ii) recipient of assets traceable to the Estate, (iii) nominee of Omar and/or Marta, and (iv) recipient of transfers that are voidable under California law.

THE ESTATE OF GHaida M. FIRESTONE

12. Ghaida M. Firestone was born in Palestine (previously known as Mandatory Palestine, or British Palestine) in 1930. She died on March 31, 2009 in San Mateo County, California. Ghaida Firestone had two children, Omar and Ramses S. Firestone ("Ramses").

13. On March 10, 2009, three weeks prior to her death, she established the Ghaida Living Trust and executed a Last Will and Testament ("Will").

14. The Ghaida Living Trust designated Ghaida's two children, Omar and Ramses, as co-Trustees.

15. The following assets were delivered to the trustees of the Ghaida Living

Trust on March 10, 2009, the same date as its establishment:

| PROPERTY TRANSFERRED TO THE GHAIDA LIVING TRUST ON 3/10/2009 | |
|---|--|
| 1. | Real Property located at 2201 St. Francis Drive, Palo Alto, CA 94303 |
| 2. | Real Property located at 884 Colorado Avenue, Palo Alto, CA 94303 |
| 3. | Real Property located at 289 Sea Vale Street, Chula Vista, CA 91910 |
| 4. | Any and all real estate held in the name of Ghaida M. Firestone in Israel, Syria, Lebanon, or Jordan |
| 5. | Any and all of Ghaida M. Firestone's beneficial interest in real estate in Israel |
| 6. | Vanguard Fiduciary Trust Co. Checking Account -5087 |
| 7. | Stanford Federal Credit Union, Savings Account -2944 |
| 8. | Stanford Federal Credit Union, Premier Market Savings Account -0149 |
| 9. | Stanford Federal Credit Union, 12 month Share Certificate, Account -9275 |
| 10. | Any and all accounts at The Arab Bank |

16. Also on March 10, 2009, Ghaida executed Quitclaim Deeds to transfer title to the three parcels of real estate located in California (2201 St. Francis Drive, 884 Colorado Avenue, and 289 Sea Vale Street) to Omar and Ramses as the trustees of the Ghaida Living Trust. Each of the California properties were owned by Ghaida free and clear of encumbrances at the time she executed the Quitclaim Deeds.

17. The Will designated Omar and Ramses as co-executors, and was a "pour-over will", such that all of Ms. Firestone's remaining personal and real property poured over into the possession of the trustees of the Trust. As a result, there was no probate of the Will.

18. At the time of her death, Ghaida controlled 300,000 shares in Arab Bank stock. The value of these shares exceeded \$3 million. Ghaida also had an Arab Bank savings account with funds exceeding \$800,000. The Arab Bank shares and savings account were held in the Kingdom of Jordan.

19. At the time of Ghaida's death, Omar was aware that Ghaida controlled the shares in Arab Bank and had the Arab Bank savings account.

1 20. On August 11, 2010, Omar obtained a valuation opinion that estimated the
2 300,000 Arab Bank shares were trading at a \$15.76 per share according to the Amman
3 Stock Exchange. The appraisal received by Omar opined a value of \$3.547 million at the
4 time of Ghaida's death, factoring in discounts due to the marketability of the shares.

5 **THE ESTATE'S FEDERAL TAX LIABILITIES**

6 21. On or about March 2, 2011, Omar filed a Form 706 Estate Tax Return for
7 the Estate of Ghaida Firestone, which reported a gross estate value of \$5,120,869 and
8 estate tax due of \$1,117,724. Omar was listed as the executor of the Estate on the Form
9 706, and listed 289 Sea Vale Street, Chula Vista, California as his address. Ramses was
10 identified as an additional executor, and Ramses's address was listed as 884 Colorado
11 Ave, Palo Alto, California.

12 22. The Form 706 Estate Tax Return filed by Omar failed to identify all of the
13 assets of the gross estate of Ghaida M. Firestone, and failed to accurately list the fair
14 market value of those assets.

15 23. The Estate was notified in January of 2012 that the Form 706 Estate Tax
16 Return was selected for audit by the Internal Revenue Service (IRS). Throughout 2012,
17 Omar was aware that the IRS was examining the failure to report certain assets on the
18 estate tax return, and that the IRS contended that the Estate was likely to owe additional
19 amounts than was reported on the original estate tax return. On October 25, 2012, Omar
20 was sent a draft report proposing a deficiency of over \$1.4 million owed by the Estate.
21 On January 24, 2013, Omar received a second written notice of a proposed deficiency of
22 over \$1.4 million owed by the Estate.

23 24. On May 14, 2013, the IRS sent Omar a copy of the proposed changes to the
24 Estate's tax liability by certified mail to 289 Sea Vale Street, Chula Vista, CA 91910.

25. On January 14, 2014, less than three years after the estate tax return was filed, a statutory notice of deficiency was timely issued to the Estate of Ghaida M. Meo Firestone, Omar Firestone, Executor, for a deficiency in estate tax in the amount of \$1,409,822.00, a late filing addition to tax under 26 U.S.C. § 6651(a)(1) in the amount of \$352,456.00, and an accuracy-related penalty under 26 U.S.C. § 6662(a) in the amount of \$45,000.00.

26. On April 14, 2014, Omar, as executor of the Estate, filed a Tax Court petition, Docket No. 8283-14, *Estate of Ghaida M. Firestone, deceased; Omar Firestone, Executor, v. Commissioner of Internal Revenue*, to contest the proposed additional estate tax liabilities.

27. At a hearing before the Tax Court on March 23, 2015, the parties notified the Court that the case had settled, and that same day filed a stipulation of settled issues. The Estate and the Commissioner stipulated that the assets of the gross estate and their fair market value at the time of transfer from the decedent were as follows:

| <u>PROPERTY OF THE GROSS ESTATE OF GHaida M. FIRESTONE</u> | <u>FAIR MARKET VALUE</u> |
|---|---------------------------------|
| 1. Real Property located at 2201 St. Francis Drive, Palo Alto, CA 94303 | \$1,000,000 |
| 2. Real Property located at 884 Colorado Avenue, Palo Alto, CA 94303 | \$1,350,000 |
| 3. Real Property located at 289 Sea Vale Street, Chula Vista, CA 91910 | \$335,000 |
| 4. Stanford Federal Credit Union, Savings Account - 2944 | \$150,174 |
| 5. Stanford Federal Credit Union, Premier Market Savings Account -0149 | \$327,054 |
| 6. Stanford Federal Credit Union, 12 month Share Certificate, Account -9275 | \$1,173,177 |
| 7. Arab Bank Stock | \$3,456,999 |
| 8. Arab Bank Savings Account | \$838,258 |
| 9. Stock of Lesser Evil Studios (Ramses' company) | \$423,705 |
| <u>Total Value of Gross Estate</u> | <u>\$9,054,367.00</u> |

1
2 28. On April 3, 2015, the Estate stipulated to the entry of the Tax Court decision
3 (entered by the Tax Court on April 21, 2015), that there was a deficiency in estate tax due
4 from the Estate in the amount of \$1,316,430.00, a late filing addition to tax owed
5 pursuant to 26 U.S.C. § 6651(a)(1) in the amount of \$329,107.00, and an accuracy-
6 related penalty due from the Estate pursuant to 26 U.S.C. § 6662(a) in the amount of
7 \$38,133.00.

8 29. Even though the Estate stipulated to these liabilities, and Omar and Ramses
9 as co-executors of the Estate administered assets that exceeded \$9 million dollars in value
10 at the time of the decedent's death, there remains a balance owed of \$2,537,554.26, as of
11 April 2, 2018, in unpaid estate taxes, penalties and interest.

12 **COUNT I: REDUCE ESTATE TAX ASSESSMENTS TO JUDGMENT AGAINST**
13 **THE ESTATE**

14 30. Ghaida died testate on March 31, 2009. In her Will, Ghaida appointed Omar
15 and Ramses as personal representatives and co-executors of her estate.

16 31. On June 29, 2015, a duly-authorized delegate of the Secretary of Treasury
17 assessed an additional \$1,316,430 in federal estate taxes against the Estate, a late filing
18 addition to tax owed pursuant to 26 U.S.C. § 6651(a)(1) in the amount of \$329,107.00, an
19 accuracy-related penalty due from the Estate pursuant to 26 U.S.C. § 6662(a) in the
20 amount of \$38,133.00, and interest assessed in the amount of \$294,268.69.

21 32. Notice of the assessments described in paragraph 31, above, along with
22 demand for payment of the assessments, was given to the Estate.

23 33. Despite notice and demand for payment of the assessments described in
24 paragraph 32 above, the assessments have not been paid in full to date.

34. Due to the Estate's failure to pay the full amount of the assessments due and owing, interest and statutory additions to tax have accrued pursuant to statute. As of April 2, 2018, there remains due and owing to the United States the sum of \$2,537,554.26, plus interest and accruals according to law after that date.

WHEREFORE, the United States of America requests that the Court:

A. Enter judgment in favor of the United States America and against Omar G. Firestone in his capacity as co-executor of the Estate of Ghaida M. Firestone, in the amount of \$2,537,554.26 plus statutory accruals according to law from April 2, 2018, until paid.

COUNT II: IMPOSE TRANSFEREE LIABILITY AGAINST OMAR

35. Omar, as co-executor of the Estate, transferred assets encumbered by the special estate tax lien of 26 U.S.C. § 6324(a)(1), and subject to the like lien of 26 U.S.C. § 6324(a)(2).

36. The United States seeks to collect property includible in the gross estate of the Decedent, and property subsequently transferred that is still encumbered by the special estate tax lien of 26 U.S.C. § 6324(a)(1), or subject to the like lien of 26 U.S.C. § 6324(a)(2).

37. If an estate tax liability is owed, then a transferee, trustee, or "person in possession of the property by reason of the exercise, nonexercise, or release of a power of appointment, or beneficiary, who receives, or has on the date of the decedent's death, property included in the gross estate" is personally liable for the estate tax liability to the extent of the value of that property. 26 U.S.C. § 6324(a)(2).

38. On March 10, 2009, Ghaida settled the Ghaida Living Trust, a revocable trust. Upon settlement of the trust, Omar and Ramses were named trustees of the Ghaida

1 Living Trust.

2 39. At the time of Ghaida's death, her gross estate was valued at \$9,054,367.00.
3 The gross estate included both assets administered through the probate estate as well as
4 non-probate assets. The non-probate assets included assets placed in the Ghaida Living
5 Trust.

6 40. Under 26 U.S.C. §§ 2034 through 2042, the Ghaida Living Trust's assets
7 were includible in the Decedent's gross estate.

8 41. The Will and the Ghaida Living Trust required the Co-Executors to pay any
9 federal estate tax liabilities before distributing assets of the Estate or the Trust.

10 42. Omar and Ramses transferred assets of the probate estate as well as Trust
11 assets to Omar, or Omar otherwise took control or possession of assets includible in
12 Ghaida's gross estate, without first satisfying the federal estate tax liabilities.

13 43. By virtue of his possession, control, or receipt of the assets includible in the
14 gross estate while failing to pay the federal estate tax liabilities, Omar became liable
15 under 26 U.S.C. § 6324(a)(2) for the estate tax liabilities up to the value of the assets that
16 the Co-Executors possessed, controlled, or received.

17 44. Because the value of the assets in the gross estate exceeded the unpaid
18 amount of the federal estate tax liabilities, Omar is liable for the full amount of those
19 liabilities.

20 WHEREFORE, the United States of America requests that the Court:

21 B. Enter judgment in favor of the United States of America and against Omar G.
22 Firestone, jointly and severally, in his personal capacity, in the amount \$2,537,554.26,
23 plus statutory accruals after April 2, 2018, until paid.

24 //

**COUNT III: IMPOSE FIDUCIARY LIABILITY AGAINST OMAR BOTH AS
CO-EXECUTOR AND AS TRUSTEE**

45. Under 31 U.S.C. § 3713(b), a representative of an estate who pays a debt of the estate before paying any debt owed to the United States becomes personally liable to the United States for the unpaid claims to the extent of such payment.

46. The Co-Executors were the personal representatives of the Estate of Ghaida M. Firestone.

47. As personal representatives of the Estate, the Co-Executors had authority and control over the assets of the probate estate. As trustees of the Ghaida Living Trust, they also had authority and control of the non-probate assets in the Trust. The Trust's terms specifically authorized the use of Trust's assets to pay any estate tax liability.

48. The Co-Executors knew or should have known that the estate would be liable for a federal estate tax liability.

49. No discharge of fiduciary liability was requested or granted under 26 U.S.C. § 2204.

50. Omar transferred property of the Estate and Trust to himself and then to Marta and Leila without first paying the estate tax liability.

51. Omar's transfers rendered the Estate insolvent.

52. The value of these transfers exceeded the current unpaid federal estate tax liability, and consequently, Omar is personally liable for the unpaid federal estate tax, including interest and penalties.

WHEREFORE, the United States of America requests that the Court:

C. Enter judgment in favor of the United States of America and against Omar G.

Firestone, in his personal capacity in the amount \$2,537,554.26, plus interest and

1 statutory additions accruing from April 2, 2018, until paid.

2 **COUNT IV: ENFORCE ESTATE TAX LIEN AGAINST MARTA FOR ASSETS**
 3 **STILL SUBJECT TO ESTATE TAX LIEN AND ENFORCE THE LIKE LIEN**
 4 **AGAINST MARTA AS A TRANSFEREE OF A TRANSFEREE BOTH**
 5 **PERSONALLY AND IN HER CAPACITY AS TRUSTEE OF THE FIRESTONE**
 6 **IRREVOCABLE TRUST**

7 *Funds Traceable to the Gross Estate*

8 53. The estate tax lien, set forth in 26 U.S.C. § 6324(a)(1) attached to all of the
 9 property in the Ghaida Living Trust, up to the amount of the value of the property at the
 10 time of the decedent's death. The estate tax lien continued to attach to such property,
 11 even if transferred, until such property was sold to a purchaser or transferred to a holder
 12 of a security interest. Upon such a transfer a "like lien," as set forth in the second
 13 sentence of 26 U.S.C. § 6324(a)(2), attached to all the property of the transferor.

14 54. In short, the estate tax lien attaches to the gross property of the estate until
 15 the lien lapses or the property is transferred to a purchaser. Upon such a transfer, a "like
 16 lien" arises and encumbers the property of the transferor.

17 *St. Francis Drive Property*

18 55. In November of 2010, Omar and Ramses sold the real property located at
 19 2201 St. Francis Drive, Palo Alto, CA 94303. The real property was a non-probate asset
 20 in the Ghaida Living Trust.

21 56. On November 5, 2010, Omar received \$386,517.10 from the proceeds of the
 22 sale of the St. Francis property, which he deposited into a joint account at Union Bank,
 23 account number ending in -5452, which was jointly owned with Marta; or alternatively,
 24 jointly managed with Marta and held in the Firestone Living Trust for the benefit of
 Omar and Marta.

57. The like lien set forth in the second sentence of 26 U.S.C. § 6324(a)(2)

1 attached to the \$386,517.10 in sale proceeds, and continued to attach to those funds when
2 they were deposited in the Union Bank account number ending in -5452.

3 58. On November 15, 2010, Omar and/or Marta transferred \$150,769.75 from
4 the joint Union Bank account, account number ending in -5452, to a UnionBanc
5 Investment Services brokerage account, account number ending in -4127, jointly held by
6 Omar and Marta.

7 59. On June 24, 2013, Omar and/or Marta transferred \$372,339.60 in securities
8 held in the jointly managed brokerage account ending in -4127 to Marta's separate
9 brokerage account ending in -5490, which was held in Marta's name alone. The like lien
10 attached to all property in the joint brokerage account, due to Omar's liability under 26
11 U.S.C. § 6324(a)(2) for having sold property included in the gross estate, up to the value
12 of the property sold.

13 60. This transfer of \$372,339.60 in securities from the joint UnionBanc
14 brokerage account -4127 to Marta's separate brokerage account ending in -5490 was
15 made by Omar and/or Marta within a few months after a notice of proposed estate tax
16 changes was sent to Omar at 289 Sea Vale Street (proposing a deficiency of over \$1.4
17 million owed by the Estate). The like lien continued to attach to the transferred securities
18 because Marta was not a purchaser or holder of a security interest.

19 61. Each sale of securities originating from Omar created a like lien on all of
20 Marta's property or interests in property up to the full value of the \$372,339.60 in
21 securities she received.

22 62. On July 16, 2013, Marta liquidated \$145,224.10 in securities from the
23 individual -4127 account, and on that same date wrote a check from the -4127 account for
24 \$140,000 to fund an MFS 529 Savings Plan for the benefit of Leila Firestone. Here, the

1 like lien continued to follow the funds transferred to the MFS 529 Savings Plan, held by
2 Marta for the benefit of Leila Firestone (Ghaida's granddaughter).

3 *Arab Bank Shares and the Waxwing Property*

4 63. Omar sold shares of Arab Bank stock that were includible in the gross estate
5 of Ghaida, and transferred those funds to various bank accounts in Mexico. On February
6 21, 2014, Omar transferred \$499,000.00 of funds from the sale of Arab Bank stock
7 originally held by Ghaida, from an account he controlled at Banco Mercantil in Mexico
8 to an account in the United States held by a third-party, Sherry Rubalcava. Omar then
9 ensured that \$432,719.13 of those funds (traceable to the sale of Ghaida's Arab Bank
10 shares) were transferred to an escrow account to acquire real estate located at 1250
11 Waxwing Lane, Chula Vista, CA ("Waxwing Property"). The grant deed for the 2014
12 acquisition of the Waxwing property lists Omar as the sole owner of the Waxwing
13 property.

14 64. The like lien set forth in 26 U.S.C. § 6324(a)(2) attached to the value of the
15 Waxwing property, by virtue of Omar having sold assets includible in the gross estate
16 and the like lien attaching to all property or interests in property held by Omar.

17 65. On April 1, 2015, Omar sold the Waxwing property for \$440,000, resulting
18 in net sale proceeds of \$409,118.65.

19 66. On April 3, 2015, the same date the Estate's attorney signed a stipulation
20 regarding the Estate owing \$1,683,670 in additional estate tax liabilities, Omar wired
21 \$399,818.65 of the sale proceeds of the Waxwing property to a new escrow account to
22 acquire real property located at 644 2nd Avenue, Chula Vista, CA ("2nd Ave Property").
23 The like lien thus attached to the 2nd Ave Property, as traceable via the Waxwing
24 Property and the Arab Bank shares to assets includible in the gross estate.

1 67. The real property located at 289 Sea Vale, Chula Vista, CA (“Sea Vale
2 Property”) had been transferred to the Ghaida Living Trust on March 10, 2009, and had
3 subsequently been transferred on June 12, 2009, following Ghaida’s death, by Omar and
4 Ramses as co-trustees of the Ghaida Living Trust to Omar and Marta as trustees of the
5 Firestone Living Trust (Omar and Marta’s living trust established June 2, 2009) for no
6 consideration. As a result, the estate tax lien continued to attach to the Sea Vale property.

7 68. On April 17, 2015, Omar and Marta sold the real property located at 289 Sea
8 Vale, Chula Vista, CA for \$440,000, and received \$412,542 in net proceeds from the
9 sale. The like lien attached to the proceeds of the sale of the Sea Vale property.

10 69. On April 20, 2015, \$280,000 was sent from the escrow account of the sale of
11 the Sea Vale property to the escrow account for the acquisition of the 2nd Avenue
12 property. The like lien thus attached to the 2nd Avenue property.

13 70. The remaining sale proceeds from the Sea Vale property of \$132,542 were
14 transferred to Marta as trustee of the Firestone Irrevocable Trust dated February 23, 2015
15 and deposited into an account at Union Bank (account number ending in -2059). The like
16 lien continued to attach to the funds placed in the Firestone Irrevocable Trust account.

17 71. The escrow for acquisition of the 2nd Avenue property closed on April 20,
18 2015. On the grant deed, Marta Firestone was listed as the sole owner of the 2nd Avenue
19 property.

20 72. On August 19, 2015, Marta recorded a quitclaim deed transferring the 2nd
21 Avenue property for no consideration from herself to herself as trustee of the Firestone
22 Irrevocable Trust dated February 23, 2015. After Marta transferred the 2nd Avenue
23 property for no consideration to herself as trustee of the Firestone Irrevocable Trust, a
24 like lien amounting to \$679,818.65 arose and attached to all of Marta’s property or

1 interests in property.

2 73. Marta lived in the 2nd Avenue property and had the beneficial use of the
3 property, without paying rent to the Firestone Irrevocable Trust for her use of the
4 property. The Firestone Irrevocable Trust has not filed any income tax returns (i.e. has
5 not reported any rental income) and has not filed any gift tax returns (i.e. has not reported
6 any gifts made to Marta for the fair market value of the rental value of the property).

7 74. Marta sold the 2nd Avenue property on January 23, 2018.

8 75. In total, Marta received the following amounts of money traceable to the
9 estate, and subject to the like-lien of 26 U.S.C. § 6324(a)(2):

- 10 a. \$372,339.60 in securities on June 24, 2013 (funds used to acquire the
11 securities are traceable to the St. Francis property sale proceeds, and the
12 securities were held in a jointly owned account by Omar and Marta) to
13 Marta's separate UnionBanc Investment account;
- 14 b. \$399,818.65 from the sale of the Waxwing property (then wired on April
15 3, 2015 to acquire the 2nd Ave property, title of which was placed solely
16 in Marta's name);
- 17 c. \$280,000 from the sale of the Sea Vale property (wired to partially fund
18 the purchase of the 2nd Ave property on April 20, 2015);
- 19 d. \$132,542 from the sale of the Sea Vale property (transferred to the
20 Firestone Irrevocable Trust bank account controlled by Marta on April
21 20, 2015, and funds which were used for Marta's benefit).

22 76. Omar, as Trustee of the Ghaida Living Trust, transferred the Sea Vale
23 property and proceeds from the sale of other property of the Estate and other Estate funds
24 to himself and Marta, which Marta used to obtain property she placed in her name, the

1 name of the Firestone Irrevocable Trust, and in her father's name. The estate tax lien
 2 attaches to any property includible in Ghaida's gross estate, and the like lien attaches to
 3 traceable property, including sale proceeds. Marta was merely a transferee of Omar, who
 4 was the initial transferee of the nonprobate property from the trust. Because either the
 5 estate tax lien or like lien was never divested from the property Omar and Marta received
 6 (including funds from the accounts and sales proceeds), the estate tax lien or like lien
 7 remains attached to such property.

8 WHEREFORE, the United States of America requests that the Court:

9 D. Enter judgment in favor of the United States of America and against Marta E.

10 Firestone, finding that a like lien pursuant to 26 U.S.C. § 6324(a)(2) attaches to
 11 all property of Marta up to the amount of \$1,184,700.25, and that the estate tax
 12 lien of 26 U.S.C. § 6324(a)(1) has not been divested from the property Marta
 13 received (including funds from the accounts and sales proceeds for assets that
 14 were sold).

15 **COUNT V: SETTING ASIDE VOIDABLE TRANSFERS TO MARTA**

16 77. Marta, via Omar, received the following amounts of money traceable to the
 17 estate:

- 18 a. \$372,339.60 in securities on June 24, 2013 (funds traceable to St. Francis
 19 property sale proceeds, and held in an account jointly owned by Omar
 20 and Marta) to Marta's separate UnionBanc Investment account;
- 21 b. \$17,000 in funds from Omar's account in Mexico (containing funds from
 22 Arab Bank shares and/or financial accounts) on December 16, 2013;
- 23 c. \$399,818.65 from the sale of the Waxwing property (then wired on April
 24 3, 2015 to acquire the 2nd Ave property, title of which was placed solely

1 in Marta's name);

2 d. \$280,000 from the sale of the Sea Vale property (wired to partially fund
3 the purchase of the 2nd Ave property on April 20, 2015); and

4 e. \$132,542 from the sale of the Sea Vale property (transferred to the
5 Firestone Irrevocable Trust bank account controlled by Marta on April
6 20, 2015, and funds which were used for Marta's benefit).

7 78. Each transfer, referenced in paragraph 77 above, from Omar to Marta's
8 name alone (or from being jointly owned by Omar and Marta to Marta's name alone) was
9 made with actual intent to hinder, delay or defraud the United States with respect to the
10 estate tax liability at issue in this action.

11 79. Each transfer, referenced in paragraph 77 above, to Marta was made by
12 Omar for no consideration, Omar did not receive reasonably equivalent value in
13 exchange for each transfer, and Omar reasonably should have believed that he would be
14 liable for the proposed deficiency in estate tax, given the timing of the transfers, his
15 actual knowledge of the audit, and his actual knowledge of the proposed deficiency.

16 80. The transfer of securities on June 24, 2013, valued at \$372,339.60, was
17 made less than 2 months after a notice of proposed estate tax changes was sent to Omar at
18 289 Sea Vale Street (proposing a deficiency of over \$1.4 million in estate tax owed). The
19 transfer was made to an insider (Omar's wife), Omar had received notice of the pending
20 deficiency, Omar removed and/or concealed assets from the IRS, the transfers to Marta
21 were substantially all of Omar's assets, and Omar was insolvent or became insolvent
22 shortly after the transfers were made (given his personal liability for the unpaid estate
23 tax).

24 81. The transfer of funds from Omar Firestone to Marta Firestone was intended

1 by Omar to hinder, delay or defraud his creditors, including the United States of America;
2 therefore, the transfer is and was fraudulent and of no effect as to the United States.

3 82. The transfers of funds were made without the exchange of reasonably
4 equivalent value and left Omar with remaining assets which were unreasonably small or
5 insufficient to pay his current and future debts, including his liability as co-executor of
6 the Estate and trustee of the Ghaida Living Trust; therefore, the transfers were and are
7 fraudulent and of no effect as to the United States.

8 83. The transfers referenced in paragraph 77 above were made without the
9 exchange of reasonably equivalent value and during a period when Omar intended to
10 incur, or believed or reasonably should have believed that he would incur, debts.

11 84. Assets held by Marta as trustee of the Firestone Irrevocable Trust have in
12 fact been in Marta's continuous use, possession, and control in her personal capacity.
13 Marta has enjoyed all burdens and benefits of ownership. The Firestone Irrevocable Trust
14 is a sham trust and has merely been the nominee or alter ego for Marta with respect to all
15 funds in its bank or financial accounts.

16 85. The transfer of funds from Marta to herself as trustee of the Firestone
17 Irrevocable Trust was intended by Marta to hinder, delay or defraud her creditors,
18 including the United States of America; therefore, the transfer is and was fraudulent and
19 of no effect as to the United States.

20 86. The transfer of the funds by Marta to herself as trustee of the Firestone
21 Irrevocable Trust was made without the exchange of reasonably equivalent value and
22 during a period when Marta intended to incur, or believed or reasonably should have
23 believed that she would incur, debts. The transfer left Marta with remaining assets which
24 were unreasonably small or insufficient to pay her current and future debts, including her

1 liability for having transferred or sold assets subject to the like lien of 26 U.S.C.
2 § 6324(a)(2); therefore, the transfer was and is fraudulent and of no effect as to the
3 United States.

4 WHEREFORE, the United States of America requests that the Court:

5 E. Enter judgment in favor of the United States of America and against Marta E.

6 Firestone, finding that each transfer of funds referenced in paragraph 77 of the
7 Complaint is fraudulent as to the United States, and enter a money judgment in
8 favor of the United States and against Marta Firestone in the amount of
9 \$1,201,700.25, pursuant to Cal. Civ. Code § 3439.08, an amount equal to the
10 value of the transfers from Omar to Marta at the time the assets were transferred
11 to Marta.

12 F. Enter judgment finding that transfers of funds by Marta to the Firestone
13 Irrevocable Trust are voidable as to the United States, and furthermore that the
14 Firestone Irrevocable Trust is the mere nominee and/or alter ego and/or
15 fraudulent transferee of Marta.

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**COUNT VI: ENFORCE ESTATE TAX LIEN AGAINST LEILA FIRESTONE
FOR ASSETS STILL SUBJECT TO ESTATE TAX LIEN AND ENFORCE THE
LIKE LIEN AGAINST LEILA AS A TRANSFEREE OF A TRANSFEREE**

Funds from Arab Bank

87. Omar directed that proceeds from the sale of the Arab Bank shares and/or Arab Bank savings account be transferred to a bank account he controlled at a financial institution in Mexico.

88. Omar later removed his name from this Mexican bank account and placed the account (containing funds from the sale of Ghaida's Arab Bank shares and/or Ghaida's Arab Bank savings account) in the name of his daughter, Leila Firestone (Ghaida's granddaughter).

89. At the time of Ghaida's death, Omar inherited 50% of the value of the Arab Bank shares includible in Ghaida's gross estate. The total shares were valued at \$3,456,999, and Omar's inheritance was \$1,728,499.50 in Arab Bank shares.

90. At the time of Ghaida's death, Omar inherited 50% of the value of the Arab Bank savings account includible in Ghaida's gross estate. The savings account was valued at \$800,000.00, and Omar's inheritance was \$400,000.00 in funds from the Arab Bank savings account.

91. The transfer of funds in the Arab Bank savings account from Omar to Leila was for no consideration, and as a result, the funds were not divested of the estate tax lien set forth in 26 U.S.C. § 6324(a)(1).

92. Additionally, the transfer of funds from Omar to Leila originating from the sale of Arab Bank shares includible in the gross estate was subject to the like lien set forth in 26 U.S.C. § 6324(a)(2), and having been for no consideration, the funds were still subject to the like lien set forth in 26 U.S.C. § 6324(a)(1).

1 WHEREFORE, the United States of America requests that the Court:

2 G. Enter judgment in favor of the United States of America and against Leila A.

3 Firestone, in finding that all funds she received from Omar via a transfer in
4 ownership of Mexican bank accounts up to the value of \$400,000.00 are
5 encumbered by the estate tax lien of 26 U.S.C. § 6324(a)(1), and an additional
6 amount up to the value of \$1,728,499.50 is encumbered by the like lien set forth
7 in 26 U.S.C. § 6324(a)(2); and

8 H. Enter an Order of Repatriation ordering Leila A. Firestone to repatriate all funds
9 traceable to transfers from Omar up to the amount of \$2,128,499.50.

10 **COUNT VII: SETTING ASIDE VOIDABLE TRANSFERS TO LEILA**

11 93. Omar directed that proceeds from the sale of the Arab Bank shares and/or
12 Arab Bank savings account be transferred to a bank account he controlled at a financial
13 institution in Mexico.

14 94. Omar later removed his name from this Mexican bank account and placed
15 the account (containing funds from the sale of the Arab Bank shares and/or Ghaida's
16 Arab Bank savings account) in the name of his daughter, Leila Firestone (Ghaida's
17 granddaughter). This transfer of funds from Omar to Leila is voidable as to the United
18 States.

19 95. At the time of Ghaida's death, Omar inherited 50% of the value of the Arab
20 Bank shares includible in the Estate. The total shares were valued at \$3,456,999, and
21 Omar's inheritance was \$1,728,499.50 in Arab Bank shares.

22 96. At the time of Ghaida's death, Omar inherited 50% of the value of the Arab
23 Bank savings account includible in Ghaida's gross estate. The savings account was
24 valued at \$800,000.00, and Omar's inheritance was \$400,000.00 in funds from the Arab

1 Bank savings account.

2 97. The transfer of funds from Omar to Leila was intended by Omar to hinder,
3 delay or defraud his creditors, including the United States of America; therefore, the
4 transfer is and was fraudulent and of no effect as to the United States.

5 98. The transfer of funds from Omar to Leila was made without the exchange of
6 reasonably equivalent value and left Omar with remaining assets which were
7 unreasonably small or insufficient to pay his current and future debts, including his
8 personal liability for the estate tax, and personal liability for having transferred or sold
9 assets of the Estate; therefore, the transfer was and is fraudulent and of no effect as to the
10 United States.

11 99. The transfer of the funds Omar to Leila was made without the exchange of
12 reasonably equivalent value and during a period when Omar intended to incur, or
13 believed or reasonably should have believed that he would incur, debts.

14 WHEREFORE, the United States of America requests that the Court:

15 I. Enter judgment in favor of the United States of America and against Leila A.

16 Firestone, finding that all transfers of funds she received from Omar that are
17 traceable to the gross estate of Ghaida Firestone, including Arab Bank shares or
18 accounts, are voidable as to the United States; and

19 J. Enter a money judgment against Leila A. Firestone and in favor of the United
20 States in the amount of \$2,128,499.50, or such lesser amount consistent with
21 the provisions of Cal. Civ. Code § 3439.08, in an amount equal to the value of
22 the transfers from Omar to Leila at the time the assets were transferred to Leila.

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COUNT VIII: FORECLOSURE AGAINST 81 F STREET PROPERTYAcquisition of 81 F Street

100. On April 25, 2017, Marta purchased a cashier's check in the amount of \$350,000 from her Bank of America account (ending in -9721) made payable to Enrique Quijada, her father, and deposited the funds into a newly opened account at Bank of America in Enrique's name (Marta controlled this newly created bank account) ending in -7469.

101. This \$350,000 cashier's check represented funds subject to the like lien set forth in 26 U.S.C. § 6324(a)(2), by virtue of Marta having sold assets traceable to the Estate of Ghaida Firestone that were subject to the estate tax lien, or encumbered by the like lien after Omar sold the asset and transferred the proceeds to Marta.

102. Additionally, the funds used to purchase the \$350,000 cashier's check include Marta's withdrawal of \$328,910.05 from her Union Banc investment account on April 4, 2017, which she had deposited into her Bank of America account ending -9721 on April 24, 2017. The funds in Marta's Union Banc account were subject to the like lien, and also traceable to assets includible in the gross estate that Omar had transferred to Marta.

103. On April 28, 2017, Marta transferred \$141,136.12 via a wire transfer from a bank in Mexico to the account she controlled in her father's name at Bank of America, account number ending in -7469. These funds were also subject to the like lien, as Marta had previously sold or transferred assets traceable to the gross estate of Ghaida.

104. Marta then used the funds she had transferred to her father's name, for no consideration, and that were subject to the like lien, to acquire the real property located at 81 F Street, Chula Vista, CA 91910 (APN: 569-071-06-00), legally described as:

The East 55.25 feet of the West 289.75 feet of the South 140 feet of Lot 14,
COMPLAINT 24

1 Quarter Section 124, Chula Vista, according to Map thereof No. 505 filed in the
2 office of the County Recorder of San Diego County.

3 105. Enrique Quijada took title to the property via Grant Deed on May 2, 2017
4 (Rec. No. 2017-0195520). Enrique subsequently transferred the property for no
5 consideration to Enrique E. Quijada, Trustee of the Enrique E. Quijada Living Trust
6 (created by Revocable Trust Agreement dated July 21, 2017).

7 106. As Marta transferred the funds to acquire 81 F Street to Enrique for no
8 consideration, and the funds were then used to acquire the real property located at 81 F
9 Street, the 81 F Street property is now subject to the like lien created under 26 U.S.C.
10 § 6324(a)(2) and/or the estate tax lien of 26 U.S.C § 6324(a)(1) by virtue of being
11 acquired with assets traceable to the gross estate of Ghaida Firestone.

12 Enrique Quijada is Marta's Nominee and/or Fraudulent Transferee

13 107. Enrique Quijada only holds nominal title to the 81 F Street Property. Marta
14 Firestone has remained in continuous use, possession, and control of the 81 F Street
15 Property, and has enjoyed all burdens and benefits of ownership. Enrique Quijada is and
16 has merely been the nominee or alter ego for Marta Firestone with respect to his
17 purported title and ownership of the 81 F Street Property.

18 108. The transfer of funds from Marta Firestone to Enrique Quijada was intended
19 by Marta to hinder, delay or defraud her creditors, including the United States of
20 America; therefore, the transfer is and was fraudulent and of no effect as to the United
21 States.

22 109. The transfer of the funds used to acquire the 81 F Street Property from Marta
23 to Enrique Firestone was made without the exchange of reasonably equivalent value and
24 left Marta with remaining assets which were unreasonably small or insufficient to pay her

1 current and future debts, including her liability for having transferred or sold assets
2 subject to the like lien of 26 U.S.C. § 6324(a)(2); therefore, the transfer was and is
3 fraudulent and of no effect as to the United States.

4 110. The transfer of the funds used to acquire the 81 F Street property from Marta
5 to Enrique Quijada was made without the exchange of reasonably equivalent value and
6 during a period when Marta intended to incur, or believed or reasonably should have
7 believed that she would incur, debts.

8 111. Pursuant to 26 U.S.C. § 6324, on the date of the Decedent's death, a federal
9 estate tax lien arose in favor of the United States upon all property and rights to property,
10 whether real or personal, which was includible in the Decedent's gross estate, including
11 the subject property.

12 112. The estate tax lien arising on the date of the death of the Decedent, has
13 priority over all interests in the subject real property acquired after the attachment of the
14 estate tax liens, subject to the provisions of 26 U.S.C. § 6323(a).

15 113. Pursuant to 26 U.S.C. §§ 6321 and 6324, on the dates of the assessment set
16 forth in paragraph 31 above, federal tax liens arose in favor of the United States upon all
17 property and rights to property includible in the gross estate of the Decedent, including
18 the subject property.

19 114. Pursuant to 26 U.S.C. §§ 6321 and 6324, to the extent that any Defendant
20 transferred property or rights to property that were includible in the gross estate to a
21 purchaser or security interest holder, a "like lien" arose in favor of the United States upon
22 all property and rights to property of the transferor.

23 115. Under 26 U.S.C. § 7403(c), the United States of America is entitled to a
24 decree of sale of the subject property described in paragraph 104, above, to enforce its

1 liens.

2 WHEREFORE, the United States of America requests that the Court:

3 K. Enter judgment in favor of the United States of America and against Marta E.

4 Firestone, in finding that Marta transferred \$391,136.12 to Enrique Quijada for
5 no consideration, and those funds were encumbered by the like lien described in
6 26 U.S.C. § 6324(a)(2), and the like lien continues to attach to the 81 F Street
7 Property up to the value of \$391,136.12 based on the funds having been used to
8 acquire the property;

9 L. Order and adjudge that Enrique Quijada holds mere legal title to the 81 F Street
10 Property as the nominee and/or alter ego of Marta E. Firestone;

11 M. Order and adjudge that Enrique Quijada is the fraudulent transferee of Marta E.
12 Firestone and to set aside the fraudulent transfer, and subject the 81 F Street
13 Property to the claims of the United States;

14 N. Order and adjudge that the United States is entitled to foreclose on the 81 F
15 Street Property to satisfy the unpaid estate tax liabilities of the Estate of Ghaida
16 Firestone;

17 O. That this Court determine the validity and priority of all liens on and other
18 interests in the 81 F Street Property and order that the proceeds from any
19 judicial sale of such property be distributed accordingly.

20 P. Enter judgment in favor of the United States as set forth in each claim for relief
21 detailed in this Complaint; and

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3 Q. Order that the United States be awarded its costs and such other relief as is just
4 and proper.

5 Respectfully submitted this 2nd day of January, 2019,

6 RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

7 /s/ Nithya Senra
8 NITHYA SENRA, CA SBN 291803
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9 U.S. Department of Justice
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10 Washington, D.C. 20044
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12 ADAM L. BRAVERMAN
13 United States Attorney
14 *Of Counsel*

Attorneys for United States of America

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
Nithya Senra, Trial Attorney, U.S. Dept. of Justice, Tax Division
P.O. Box 683, Ben Franklin Stn, Washington, D.C. 20044
(202) 307-6570

DEFENDANTS

Omar G. Firestone, Marta E. Firestone, Leila A. Firestone, Enrique Quijada

County of Residence of First Listed Defendant San Diego
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

'19CV0003 DMS KSC**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
☐ 2 U.S. Government Defendant
☐ 3 Federal Question (U.S. Government Not a Party)
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

| CONTRACT | TORTS | FORFEITURE/PENALTY | BANKRUPTCY | OTHER STATUTES |
|---|--|---|--|---|
| <input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise | PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability | <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions | <input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609 | <input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes |
| REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property | CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement | | | |

V. ORIGIN (Place an "X" in One Box Only)

- ☐ 1 Original Proceeding
☐ 2 Removed from State Court
☐ 3 Remanded from Appellate Court
☐ 4 Reinstated or Reopened
☐ 5 Transferred from Another District (specify)
☐ 6 Multidistrict Litigation - Transfer
☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 USC 7403, 7404, 6324

Brief description of cause:

Suit to collect unpaid estate taxes, enforce estate tax lien and like lien

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

2,537,554.26

CHECK YES only if demanded in complaint:

JURY DEMAND:

☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE

DOCKET NUMBER

DATE

01/02/2019

SIGNATURE OF ATTORNEY OF RECORD

/s/ Nithya Senra

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE